Docket No.: 50195-289

PATENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Itaru SHIBATA, et al.

Confirmation Number: 3374

Application No.: 10/046,918

Group Art Unit: 1745

Filed: January 17, 2002

Examiner: Susy N. Tsang-Foster

For: SOLID OXIDE FUEL CELL

PETITION FOR EXTENSION OF TIME

Mail Stop AF Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

It is respectfully requested that the time for response to the Office Action dated August 20, 2004, now due to expire November 20, 2004, be extended for one (1) month and set to expire on December 20, 2004.

Please charge the extension fee of \$120.00 to Deposit Account No. 500417. Please charge any additional fees or credit any overpayment to Deposit Account No. 500417.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Bernard P. Codd

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Date: December 20, 2004

12/21/2004 SSESHE1 00000022 500417 10046918

02 FC:1251 120.00 DA

Please recognize our Customer No. 20277 as our correspondence address.